

NH Board of Accountancy
Permit to Practice as a Certified Public or Public Accounting Firm
(For Entities with an office/s in New Hampshire)
July 1, 2010 through June 30, 2012

Form:
NHBOA-5

The application must be legible filled out completely and typewritten. Check Payable to
"Treasurer, State of NH" or complete the enclosed credit card form (Non-Refundable Fee)

\$20.00 Per CPA

1. Complete Name of the CPA Firm:

2. Complete Principal NH Address of CPA Firm

Street

City

NH

Zip

Please Indicate Type of Entity (P.C., LLC Partnership, Sole Proprietor, etc.)

Email Address

Firms Telephone
Number

Firms Fax
Number

4. Indicate the Type of Practice by Selecting One of the Following:

- ☐ Certified Public Accountant (s)
- ☐ Public Accountant (s)
- ☐ Both CPA's and PA's
- ☐ CPA's and/or PA's with Non-Licensee Owners.

5. Please submit a list, on firm letterhead, for all partners, shareholders, or owners, including non-licensee owners, that specifies

- Each such person's name, home address, and home telephone number
- Each such person's business address and business telephone number; and
- A description of each person's ownership interest, including percentage of ownership

6. Please submit a list, on firm letterhead, of all licensees who work in New Hampshire for the CPA firm, that specifies

- Each such licensee's name; and
- Each such licensee's certificate number; and
- Each such licensee's certificate expiration date

7. Please list every state in which the CPA firm has applied for or holds a permit to practice as a CPA firm.

State State State

8. Please list every past denial, revocation, suspension, or other disciplinary action taken against the CPA firm's permit to practice in any state since your last firm permit or respond if your first application.

9. Please identify the individuals who will be in charge of all attest services rendered in New Hampshire as this/these individual/s must meet the experience requirement pursuant to RSA 309-B:8,III (c) (If more than one may be submitted on a separate sheet)

Name

Business Address

City State Zip Code

Business telephone number

Licensee's
certification
number Expiration Date:

I hereby attest, as an authorized representative of this firm, that this application is true and correct to the best of my knowledge and belief:

Signature Date

In order for this form to be considered complete, you must submit this form, completed with all required information, the fees, and affidavit for peer review, (on Form BOA-6). If applicable the firm must submit the most recent peer review acceptance letter, if the firm has been issuing reports for 3 or more years in accordance with Ac 405.02. **

** You may send the Peer Reviewers report, comments, etc, however, we must receive the "[Peer Review Acceptance Letter](#)" in order to consider your application complete. If you are still in the Peer Review process, please advise us of the expected date of receipt.

Upon receipt of a full and complete application, the Board shall grant or deny any application no later than 90 days after the application is filed in its proper form. If approved the firm will receive a firm license and approval letter. If denied, the firm will receive a denial letter with the reason for denial.

Affidavit for Peer Review

**** Your Permit to Practice will not be considered for approval without this form****

**** You may send the Peer Reviewers report, comments, etc, however, we must receive the "Peer Review Acceptance Letter" in order to consider your application complete. If you are still in the Peer Review process, please advice us of the expected date of receipt.**

Each CPA firm seeking a permit to Practice as a CPA Firm in New Hampshire shall submit an affidavit regarding peer review that complies with Ac Chapter 300.

1) Sign this Affidavit if the CPA firm does not issue reports:

"I hereby certify that this CPA firm is not issuing reports at this time and therefore is exempt from the peer review requirement. I further agree to notify the board within 30 days of my first report engagement and shall schedule a peer review and will obtain an unqualified report within 3 years of the date of the first engagement."

Signature of Authorized Representative of the Firm

Please Print Name Here

Date

2) Sign this Affidavit if the CPA firm has issued its first report less than 3 years prior to the date of the affidavit:

"I hereby certify that this CPA firm is currently issuing reports; however, the CPA firm's first engagement occurred less than 3 years prior to the date of the signing of this affidavit. The CPA firm hereby agrees to have a peer review conducted within 3 years of the first report engagement and the date on which such engagement commenced was ____/____/____."

Signature of Authorized Representative of the Firm

Please Print Name Here

Date

3) Sign this Affidavit if the CPA firm issues reports and has received an unqualified peer review report:

"I hereby certify that this CPA firm currently issues reports and that the CPA firm had an unqualified report issued on ____/____/____, and the next peer review is scheduled for ____/____/____." (The date on which the report was issued and the date on which the next peer review is scheduled to commence shall be inserted before the affiant signs the affidavit.)

Signature of Authorized Representative of the Firm

Please Print Name Here

Date

4) Sign this Affidavit if the CPA firm issues reports and received an adverse or qualified report in its most recent peer review:

"I hereby certify that my CPA firm is currently issuing reports and the CPA firm had an adverse or qualified report and is currently taking the necessary steps to obtain an unqualified report. This CPA firm will notify the board and submit a copy of the unqualified report and acceptance letter upon receipt.

The expected completion date is ____/____/____." (The expected completion date shall be inserted before the affiant signs the affidavit.)

Signature of Authorized Representative of the Firm

Please Print Name Here

Date